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2003

Sales and Use Tax Annual Return Booklet

Annual Sales and Use Tax Return

FILING PERIOD AND DUE DATES

Your annual return is due by January 20th of the year after the tax year being reported. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. You must file a return, even if you did not make any sales or no sales or use tax is due. Otherwise, you will receive a delinquency notice.

NOTE: If your monthly sales and use tax liability is consistently \$100 or more, call the Office of Tax and Revenue (OTR) at (202) 727-4829 to change your filing requirement to monthly.

FORMS

This booklet has all the forms and instructions you need. It is mailed to each registered taxpayer. You are responsible for filing and paying taxes on time whether or not you receive the forms.

NAICS BUSINESS ACTIVITY CODE

Please refer to FR-500, Combined Business Tax Registration Application for a list of codes. You may also visit our website - www.cfo.dc.gov.

PAYMENTS

Write your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), FR-800A, and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679. You can pay at any branch of the Wachovia Bank (formerly First Union Bank) in DC. You can also pay electronically, see our website www.cfo.dc.gov.

DISHONORED CHECKS

You will be charged \$65 for any dishonored check you send to us.

EXEMPT AND/OR NONTAXABLE SALES

- Sales to the United States or the DC Government or any of their instrumentalities;
- Sales to semipublic institutions with a DC Certificate of Exemption (FR-551);
- Sales to purchasers who furnished you with a DC Certificate of Resale (FR-368);
- Sales delivered to purchasers outside DC; and
- Certain sales in the District by a Qualified High Technology Company (QHTC) and certain sales to a QHTC.

NOTE: Charitable organizations must collect and pay sales tax on taxable items only.

TAX RATES

- The 5.75% rate applies to:
 - Sales of tangible property delivered in DC;
 - Rentals or leases of tangible personal property, except rentals of textiles to residential users;
 - Sales of newspapers and publications;
 - Sales of food or drinks sold through vending machines;
 - Sales of these services: real property maintenance; landscaping; employment; personnel placement; data

processing; information; production; fabrication or printing; repairs or alterations of tangible personal property; copying; photocopying, duplicating, or mailing; delivery; and laundering, dry cleaning, or pressing; unless the service is performed by coin-operated equipment.

- Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, "900," "976," "915," and other "900" type telecommunication services, telephone answering services, and coin-operated telephone services. These services are exempt from sales tax if charges to the end-user are subject to the DC gross receipts or the toll telecommunication tax;
- Admissions to certain public events, for more details, see publication FR-379, General Information: Sales and Use Taxes (see www.cfo.dc.gov);
- Sales of local telephone service, gas, oil and electricity for commercial use; and
- Sales of solid fuel or steam.
- The 9% rate applies to sales of alcoholic beverages sold sold for consumption off the premises.
- The 10% rate applies to:
 - All sales of food and drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops, and other similar places of business. This includes food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint.
- Rentals of motor vehicles and utility trailers, except those registered for commercial purposes;
- Sales of alcoholic beverages sold for consumption on the premises; and
- Sales of prepaid telephone calling cards.
- The 12% rate applies to charges for parking, storing, or keeping motor vehicles or trailers.
- The 14.5% rate applies to charges for rooms, lodgings, or accommodations furnished to transients.

RULES FOR REPORTING SALES AND USE TAXES

You must charge and collect tax on the actual selling price. Report cash, credit or charge sales, including conditional sales, for the period each sale took place, even if you have not collected part of the sale. Do not deduct refunds you issued for previously reported sales, see Overpayment of Sales or Use Tax. Also, do not deduct amounts for sales of property that were later repossessed.

You may deduct uncollectable balances on accounts (bad debts). Subsequent collections of bad debts must be reported in full in the period that you collect them. Expenses incurred in collecting bad debts are not deductible. (See Title 9 of the DC Municipal Regulations available for purchase from: Office of Documents and Administrative Issuances, 441 4th St NW # 520S, Washington DC 20001-2714.)

CRIMINAL PENALTIES

You will be penalized if you are required to file a return or report,

or perform any act under the provisions of the Sales and Use Tax Act, and —

- you fail to file the return or report timely, upon conviction, you will be fined not more than \$1,000 or imprisoned for not more than six months, or both, for each failure or neglect; or
- you willfully fail to file the return or report timely, upon conviction, you be fined not more than \$5,000 or imprisoned for not more than one year, or both.
- you willfully attempt to evade or defeat a tax; or willingly fail to collect, account for, or pay over a tax; you are subject to other penalties (see DC Code §47-4101 and 4102).

These penalties are in addition to penalties for false statements under DC Code §22-2514 and any other penalties provided in the Sales and Use Tax Act. Corporate officers may be held personally liable for the payment of taxes owed if not paid to DC.

PENALTY AND INTEREST CHARGES

OTR will charge:

- a penalty of 5 percent per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an amount equal to 25 percent of the tax due.
- a 20 percent penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- interest of 10 percent per year, compounded daily on a late payment.

USE TAX REPORTING

You must report the cost of all personal property and taxable services used or consumed by you in DC for sales tax that has not been paid to any state. This includes the cost of items purchased under a Certificate of Resale or withdrawn from stock for personal use or for use in the conduct of your business.

OVERPAYMENT OF SALES OR USE TAX

You cannot claim credit on your FR-800A for an overpayment of sales or use tax from a prior year. To claim this overpayment credit you must file a Claim for Refund of Sales and Use Tax (Form FR-331). If you need more information, please call (202) 727-4TAX(4829). For tax forms, call (202) 442-6546 or visit www.cfo.dc.gov.

USE TAX

Line 1: Taxable at 5.75%: In Column B enter the Taxable amount of all items or services used by you in DC for the year being reported for which you have not previously paid a sales tax to any state. Multiply the amount by .0575 and enter the result on Line 1C.

Line 2: Taxable at 9%: In Column B enter the Taxable amount of alcoholic beverages used by you in DC for the year being reported for which you have not previously paid a sales tax to any state. Multiply the amount by .09 and enter the result on Line 2C.

Line 3: Taxable at 10%: In Column B enter the Taxable amount of all food and drinks used or consumed in DC, or rentals of motor vehicles or utility trailers (except those registered for commercial purposes) for the year being reported for which you have not previously paid a sales tax to any state. Multiply the amount by .10 and enter the result on Line 3C.

Line 4: Total use tax: Add Lines 1C, 2C and 3C and enter the result on Line 4C.

SALES TAX

Line 5:Taxable at 5.75%. In Column B enter the amount of all sales taxed at 5.75% for the year being reported. Multiply the amount by **.0575** and enter the result on Line 5C.

Line 6: Taxable at 9%. In Column B enter the amount of all sales taxed at 9% for the year being reported. Multiply the amount by **.09** and enter the result on Line 6C.

Line 7: Taxable at 10%. In Column B enter the amount of all sales taxed at 10% for the year being reported. Multiply the amount by .10 and enter the result on Line 7C.

Line 8: Taxable at 12%. In Column B enter the amount of all sales taxed at 12% for the year being reported. Multiply the amount by .12 and enter the result on Line 8C.

Line 9: Taxable at 14.5%. In Column B enter the amount of all sales taxed at 14.5% for the year being reported. Multiply the amount by **.145** and enter the result on Line 9C.

Line 10, Column B. Add all entries on Lines 5B–9B and enter as the Total taxable sales.

Line 10, Column C. Add all entries on Lines 5C through 9C and enter as the Total sales tax.

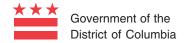
Line 11, Column B. Enter your Total exempt sales for the sales year being reported, including eligible sales during the sales tax holiday and sales by QHTCs.

Line 12, Column B. Add Lines 10B and 11B and enter the result as the Total sales.

Line 12, Column C. Add Lines 4C (total use tax) and 10C (total sales tax) and enter the result. This is your Tax due.

Lines 13 and 14, Column C. Enter penalty and/or interest due, see the previous explanations.

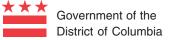
Line 15, Column C. Add Lines 12C, 13C and 14C and enter the result. This is the Total amount due.



CHANGE OF ADDRESS/CONTACT

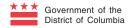
If you have moved or if you have changed your contact person, please complete this form and mail it to Office of Tax and Revenue, PO Box 470, Washington DC 20044-0470.

FEIN	SSN	BUSINESS NAME
PREVIOUS MAILING ADDRESS		NEW MAILING ADDRESS
PREVIOUS BUSINESS ADDRESS		NEW BUSINESS ADDRESS
PERSON TO CONTACT AND PHONE	NUMBER	DATE MOVED
For all other changes, call Customer Se	rvice Administration (202) 727-4820	



FR-800S1

District of Columbia	Sales and Use Tax
	REPORT
Complete this form if business is sold, closed or discontinu	ed. Submit your certificate of registration with the Final Report.
FEIN	SSN
Business name and address:	Mail to: Office of Tax and Revenue PO Box 470 Washington DC 20044-0470
If business was sold, state purchaser's name, address and date of sale:	If business has been closed or discontinued:
Name	Date closed or discontinued
Address	Reason
Date of Sale	
PERSON TO CONTACT FO	R ADDITIONAL INFORMATION
NAME AND TITLE	PHONE NUMBER



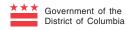
2003 FR-800A Sales and Use Tax Annual Return



Federal Employ	yer Identificati	ion Number Per	od Ending (MM/DD/YY	(YY)				ONLY	
Business name					Social Social	urity Nu	ımber (SSN)		
Dusiness name	,				Social Secu	iiity ivu	illiber (55N)		Fill in if this is
Mailing address	s line 1 Fill in	if this is your first re	turn or if your address ch	nanged from you	ır last return Account ide	entificat	ion number		an AMENDED return
Mailing addres	s line 2				NAICS code	Э			Due date
City		State	Zip code				File a return		
Column A Description		Column	B — Taxable amount		Tax Rate	Col			by tax rate, enter here
Use Taxable a	1B at 5.75%				X .0575	1C			
2. Use Taxable a	2B at 9%				X .09	2C			
3. Use Taxable a	3B at 10%				X .10	3C			
4. Total use	e tax (Add Lir	nes 1C, 2C and 3C)				4C			
5. Sales Taxable	5B at 5.75%				X .0575	5C			
6. Sales Taxable	6B at 9%				X .09	6C			
7. Sales Taxable	7B at 10%				X .10	7C			
8. Sales Taxable	8B at 12%				X .12	8C			
9. Sales Taxable	9B at 14.5%				X .145	9C			
10. Total taxa (Add Lines	able sales 10B s 5B-9B).				10. Total sales tax (Add Lines 5C-9C).	10C			
11. Total exer sales this					11C				
12. Total sale (Add Lines 11B)					12. Tax due (Total of Lines 4C and 10C)	12C			
13					13. Penalty	13C			
					14. Interest	14C			
					15. Total amount due (Add Lines12C-14C)	15C			
PLEASE SIGN HERE	d l					ī	elephone Number o	of Person to Con	act
	Taxpayer's signature Title			Date	– F	Paid Preparer's FEIN	, SSN or PTIN		
PAID PREPARER ONLY	Preparer's signature (if other than taxpayer) Date								
	Firm name	Firm name							
	Firm address								

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800A" and tax year on your payment.

Mail return and payment to: Office of Tax and Revenue, PO Box 679, Washington DC 20044-0679.



2003 FR-800A Sales and Use Tax Annual Return



Federal Emplo	oyer Identificati	on Number Pe	riod Ending (MM/DD/	YYYY)			OFFICIAL USE ONLY	
Business nam	e				Social Secu	urity Nu	Number (SSN)	
Marilla a salahara					Account ide	ntifico	Fill in if this is an AMENDE cation number) D
Mailing addres	ss line i Fill in	if this is your first re	eturn or if your address	changed from yo	ur last return Account lue	ritilica	Tetulii	
Mailing address	ss line 2				NAICS cod	е	Due date	
City		State	Zip code				File a return even if no sales were made or no sales or use tax is due.	
Column A Description		Column	n B — Taxable amour	nt	Tax Rate	Со	Column C — Tax due – multiply column B by tax rate, enter	· here
1. Use	1B at 5.75%				X .0575	1C	\$	
2. Use Taxable	2B at 9%				X .09	2C	\$	
3. Use Taxable	3B at 10%				X .10	3C	\$	
4. Total us	e tax (Add Lir	nes 1C, 2C and 3C)				4C	\$	
5. Sales Taxable	5B at 5.75%				X .0575	5C	\$	
6. Sales Taxable	6B at 9%				X .09	6C	\$	
7. Sales Taxable	7B at 10%				X .10	7C	\$	
8. Sales Taxable	8B at 12%				X .12	8C	\$	
9. Sales Taxable	9B at 14.5%				X .145	9C	\$	
	able sales 10B es 5B-9B).				10. Total sales tax (Add Lines 5C-9C).	10C	\$	
11. Total exe sales this					11C			
12. Total sale (Add Line 11B)	es 12B es 10B and				12. Tax due (Total of Lines 4C and 10C)	12C	\$	
					13. Penalty	13C	\$	
					14. Interest	14C	\$	
					15. Total amount due (Add Lines12C-14C)	15C	\$ \$	
PLEASE SIGN HERE	Under penalties of law, I declare that this return is correct, to the best of my knowledge. Declaration of paid preparer is based on all the information available to the preparer.					Telephone Number of Person to Contact		
	Taxpayer's signature Title			Date	_	Paid Preparer's FEIN, SSN or PTIN		
PAID PREPARER ONLY	Preparer's	rer's signature (if other than taxpayer) Date				_		
	Firm name							
	Firm address							

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